

**CIVIL CASE NO. 3:07cv324**

[illegible]

<sup>1</sup>The Internal Revenue Service has withdrawn the Summons issued in regard to the Petitioner Howa Trading, LLC, and therefore, Howa Trading did not join in the Objections.

Quash and for Enforcement of Summonses [Doc. 14]; the Petitioners' Motion to Stay Proceedings Pending Transfer Decision by Judicial Panel on Multidistrict Litigation [Doc. 12]; and the United States' Motion for a Protective Order [Doc. 22].

Pursuant to 28 U.S.C. § 636(b) and the standing Orders of Designation of this Court, the aforementioned motions were referred to the Magistrate Judge for disposition or for a recommendation of disposition, as may be appropriate. On June 2, 2008, the Magistrate Judge entered a "Memorandum and Order" [Doc. 29] denying the Petition to Quash Summonses [Doc. 1]; granting the United States' Motion to Deny Petition to Quash and for Summary Enforcement of Summonses [Doc. 14]; and denying as moot all other motions remaining in the proceeding, particularly the Petitioners' Motion to Stay Proceedings Pending Transfer Decision by Judicial Panel on Multidistrict Litigation [Doc. 12] and the United States' Motion for a Protective Order [Doc. 22]. The Petitioners timely filed Objections [Doc. 31] to the Magistrate Judge's ruling, to which the Government has responded. [Doc. 32].

The "Memorandum and Order" reflects that the Magistrate Judge considered these motions pursuant to 28 U.S.C. §636(b)(1)(B), which

provides that a magistrate judge may be designated to submit to the Court proposed findings of fact and recommendations for the disposition of certain dispositive motions enumerated in 28 U.S.C. §636(b)(1)(A). [See Doc. 29 at 1]. To the extent that the Magistrate Judge's "Memorandum and Order" was entered pursuant to 28 U.S.C. §636(b)(1)(B), the Court will treat the "Memorandum and Order" as a recommendation regarding the disposition of these motions. Accordingly, the Court will review the Magistrate Judge's findings of fact and conclusions of law to which specific objections have been filed under a de novo standard of review. See 28 U.S.C. §636(b)(1)(C); Fed. R. Civ. P. 72(b)(3).

Having conducted a de novo review to the portions of the Magistrate Judge's findings of fact and conclusions of law to which specific objections have been filed, the Court concludes that the proposed findings of fact are supported by the record and that the proposed conclusions of law constitute a proper application of the law. Therefore, for the reasons set out in the Memorandum and Order, the Court concludes that the Petition to Quash should be denied.

Accordingly, **IT IS, THEREFORE, ORDERED** the Petitioners' Objections [Doc. 31] to the Magistrate Judge's Memorandum and Order

[Doc. 29] filed June 2, 2008 are **OVERRULED**, and the recommendation set forth in the Magistrate Judge's Memorandum and Order [Doc. 29] is hereby **ADOPTED**.

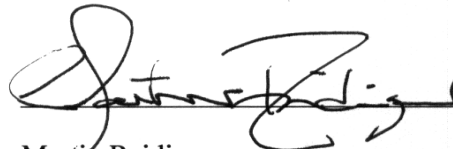
**IT IS FURTHER ORDERED** that the Petitioners' Petition to Quash Summonses [Doc. 1] is **DENIED**.

**IT IS FURTHER ORDERED** that the United States' Motion to Deny Petition to Quash and for Summary Enforcement of Summonses [Doc. 14] is **GRANTED**.

**IT IS FURTHER ORDERED** that the Petitioners' Motion to Stay Proceedings Pending Transfer Decision by Judicial Panel on Multidistrict Litigation [Doc. 12] and the United States' Motion for a Protective Order [Doc. 22] are **DENIED AS MOOT**.

**IT IS SO ORDERED.**

Signed: November 17, 2008

  
Martin Reidinger  
United States District Judge

